

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS
EASTERN DIVISION

COMMONWEALTH OF)	Civil No: 10-cv-10891
MASSACHUSETTS, BY and THROUGH)	
NAV JET BAL, COMMISSIONER OF THE)	(Formerly Case No. 08-3030-H
DEPARTMENT OF REVENUE OF THE)	Superior Court – Suffolk County)
COMMONWEALTH OF)	
MASSACHUSETTS,)	Judge
)	
Plaintiff,)	
)	
v.)	
)	
COUTO’S REALTY INVESTMENT CO.,)	
II, LLC, and SOVEREIGN BANK,)	
)	
Defendants,)	
)	
and)	
)	
UNITED STATES OF AMERICA,)	
)	
Plaintiff by Intervention.)	

UNITED STATES OF AMERICA’S NOTICE OF REMOVAL
OF CIVIL ACTION TO THE UNITED STATES DISTRICT
COURT FOR THE DISTRICT OF MASSACHUSETTS

TO:

KEVIN W. BROWN, Esq.
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PLEASE TAKE NOTICE that the action styled *Commonwealth of Massachusetts v. Couto's Realty Investment Co., II, LLC and Sovereign Bank*, Civil No. 08-3030-H, now pending in Suffolk County Superior Court in the Commonwealth of Massachusetts, is removed to the United States District Court for the District of Massachusetts, by and on behalf of the United States of America. The action is removable pursuant to the provisions of 28 U.S.C. § 1444, as the United States has intervened as a party in this action and, pursuant to 26 U.S.C. § 7424, “section 1444 of title 28 of the United States Code shall apply in any case in which the United States intervenes as if the United States had originally been named as a defendant in such action or suit.”

This notice of removal is filed in accordance with the procedures of 28 U.S.C. § 1446, and the removal of the action is timely under the provisions of 28 U.S.C. § 1446(b). No prior removal of this action has been attempted.

A certified or attested copy of the state court record and a certified or attested copy of all state court docket entries will be filed within twenty-eight (28) days of this Notice as required by Local Rule 81.1(a).

JOHN A. DiCICCO
Acting Assistant Attorney General
Tax Division, U.S. Department of Justice

/s/ Andrea A. Kafka
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CARMEN M. ORTIZ
United States Attorney

Dated: May 27, 2010

CERTIFICATE OF SERVICE

I certify that service of the foregoing UNITED STATES OF AMERICA'S NOTICE OF REMOVAL OF CIVIL ACTION TO THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS has this 27th day of May, 2010, been made upon the following by depositing a copy in the United States mail, postage prepaid, addressed to:

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